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UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

In re Appeal No. 07-CV-08423 (RWS) MUSICLAND HOLDING CORP., et al., Chapter 11 Debtors. Bk. Case No. 06-10064 (SMB) Jointly Administered BUENA VISTA HOME ENTERTAINMENT.

INC., a California corporation; CARGILL FINANCIAL SERVICES INTERNATIONAL, INC., a Delaware corporation; HAIN CAPITAL GROUP, LLC, a Delaware limited liability company; PARAMOUNT PICTURES CORPORATION, a Delaware corporation; TWENTIETH CENTURY FOX HOME ENTERTAINMENT LLC, a Delaware limited liability company; UBS WILLOW FUND, LLC, a Delaware limited liability company; and VÄRDE INVESTMENT PARTNERS, L.P., a Delaware limited partnership,

Appellants,

v.

WACHOVIA BANK, N.A., a national banking association, in its capacity as Agent; and HARRIS N.A., a national banking association,

Appellees.

Adv. Proc. No. 07-01705 (SMB)

APPELLANT PARAMOUNT PICTURES **CORPORATION'S STATEMENT PURSUANT TO FRCP 7.1**  Pursuant to Rule 7.1 of the Federal Rules of Civil Procedure, and in order to enable the judges and magistrates of this Court to evaluate possible disqualification or recusal, counsel for Appellant Paramount Pictures Corporation, Inc. (a private, non-governmental party) certifies that the following are corporate parents, affiliates and/or subsidiaries of said party in which securities or other interests are publicly held: Viacom Inc.

Dated: New York, New York December 27, 2007

/s/ Beth E. Levine

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